IN THE HIGH COURT OF PUNJAB AND HARYANA AT

CHANDIGARH

CEA No. 21 of 2007

Date of decision 10 .5.2007

The Commissioner, Central Excise Commissionerate, Rishi Nagar,

Ludhiana

.. Appellant

Versus

M/s Jindal Polyvin Pipes and another

.. Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE RAJESH BINDAL

PRESENT: Mr. Gurpreet Singh Advocate for the Appellant

M.M.Kumar, J.

In this appeal filed under Section 35 G of the Central Excise Act,1944, the revenue has challenged the order dated 15.6.2006 (Annexure A/3) passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi claiming that the following substantial question of law would arise for our determination:

> " Whether equal penalty under Section 11 AC is not imposable on the assessee merely on the ground that the duty has been deposited before the issue of show cause notice?"

A similar question of law has been considered by this Court today in CEA No. 22 of 2007 (The Commissioner Central Excise Commissionerate, Rishi Nagar, Ludhiana v. M/s TR Industries and another)

and the appeal has been dismissed.

The instant appeal is accordingly disposed of in terms of the orders passed in CEA No. 22 of 2007.

(M.M.Kumar)
Judge

(Rajesh Bindal)
Judge

10 .5.2007
okg